D.B. CENTRAL EXCISE APPEAL NO. 49/2006.
DATED :21/12/2006.

HON'BLE MR. RAJESH BALIA, J.
HON'BLE MR. GOPAL KRISHAN VYAS J.

Mr.V.K.Mathur for petitioner.
Mr. Rajendra Mehta for respondent.

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A statement has been made at Bar that this appeal has became infructuous inasmuch as in terms of the order passed by the Adjudicating Authority the assessee has reversed the entries in relation to cenvat credit of the duty paid on capital goods used by him in the manufacturing of goods and has availed the same again in terms of the amended Rules and that has been allowed by the Revenue in subsequent proceedings, therefore, the outcome of the appeal is not going to have any bearing on either of the parties.

In view of the aforesaid, this appeal is dismissed as having become infructuous.

[GOPAL KRISHAN VYAS],J. **[RAJESH BALIA], J.**

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